



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
THREE WORLD FINANCIAL CENTER
SUITE 400
NEW YORK, NEW YORK 10281-1022

October 26, 2010

Via ECF and Overnight Courier

The Honorable Jack B. Weinstein
United States District Judge
Eastern District of New York
United States Courthouse
225 Cadman Plaza East
Brooklyn, New York 11201

Re: SEC v. Gryphon Hldgs., Inc., et al., No. 10-cv-1742 (JBW) (JO)

Dear Judge Weinstein:

Yesterday, defendants Gryphon Holdings, Inc. and Kenneth E. Marsh filed a motion seeking summary judgment in this action or a judgment on the pleadings. See Docket Entry # 167. Defendants' docket entry states that the SEC's response is "due by 11/9/2010," i.e., within two weeks. Federal Rule of Civil Procedure 56, however, provides that a party opposing summary judgment may file a response "within 21 days after the motion is served." Fed. R. Civ. P. 56(c)(1)(B); see also Local Civil Rule 6.1 (providing for fourteen days "[u]nless otherwise provided by statute or rule (such as Fed. R. Civ. P. 56)"). Accordingly, the Commission hereby advises the Court that it will file its opposition to the defendants' motion by no later than November 15, 2010.

Respectfully,

A handwritten signature in black ink, appearing to read "Boryshansky".

Joseph Boryshansky

cc: All parties (via ECF)